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LAW DEPARTMENT - CORPORATE & POSTAL BUSINESS LAW



May 10, 2013

Honorable Shoshana M. Grove, Secretary Postal Regulatory Commission 901 New York Avenue NW, Suite 200 Washington, D.C. 20268-0001

Dear Ms. Grove:

Pursuant to the Postal Accountability and Enhancement Act, the Postal Service is filing with the Commission the following:

Current Report on Form 8-K "containing the information prescribed in Form 8-K of the Securities and Exchange Commission." 39 U.S.C. § 3654(a)(1)(C).

The Current Report on Form 8-K includes information about financial results for the period ended on March 31, 2013.

Sincerely,

Kevin A. Calamoneri

Managing Counsel, Corporate and Postal Business Law

Enclosure

cc: Ms. Taylor